

***Payments Made to  
Nonresident Aliens***

**A Policies and Procedures Manual**

*This Procedures for Payments Made to Nonresident Aliens guide was prepared by Arctic International LLC in connection with Occidental College ( the "College) for the exclusive use by the College and may not be disclosed or distributed to third parties.*

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# CONTENTS

NONRESIDENT ALIEN TAX COMPLIANCE SUMMARY.....	1
An Overview of Nonresident Alien Tax Compliance Issues .....	1
TAXATION OF NON-U.S. CITIZENS AND NON-PERMANENT RESIDENT ALIENS.....	3
Types of Payments Made to Nonresident Aliens.....	3
Possible Exemptions From Tax Withholding .....	4
Required Forms for Nonresident Alien Tax Compliance .....	4
TAX WITHHOLDING RATES FOR NONRESIDENT ALIENS .....	5
DETERMINING U.S. TAX RESIDENCY STATUS USING GLACIER.....	6
Is the Individual a U.S. Resident Alien or Nonresident Alien for Tax Purposes?.....	6
The Substantial Presence Test.....	6
The "Exempt Individual" Rules .....	6
PAYMENTS MADE THROUGH THE HUMAN RESOURCES/PAYROLL SYSTEM .....	7
How to Process Payments Made Through Human Resources/Payroll .....	7
Chart Detailing Processing Payment Through Human Resources/Payroll.....	8
Form W-4 (Employee's Withholding Allowance Certificate).....	9
FICA TAX WITHHOLDING .....	10
The F, J, M, and Q Immigration Status Exception.....	10
PAYMENTS MADE THROUGH ACCOUNTS PAYABLE .....	11
How to Process Payments Using a Check Request .....	11
Chart Detailing Processing Payments Through Accounts Payable .....	12
PAYMENTS CREDITED THROUGH A STUDENT ACCOUNT.....	13
Payments Made to Students through a Student Account.....	13
Chart Detailing Processing Payments Made through a Student Account.....	14
INCOME TAX TREATIES .....	15
How Will An Income Tax Treaty Benefit an Individual?.....	15
Income from Personal Services.....	15
Scholarship and Fellowship Grants/Stipends.....	15
U.S. Income Tax Treaties Currently In Force .....	16
FORMS REQUIRED FOR EXEMPTION UNDER AN INCOME TAX TREATY.....	17
Form W-8BEN (Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding).....	17
Form 8233 (Exemption from Withholding on Compensation for Independent (and Certain Dependent) Personal Services of a Nonresident Alien Individual).....	17

SOCIAL SECURITY AND INDIVIDUAL TAXPAYER IDENTIFICATION NUMBERS (ITINS) .....	18
Form W-7 (Application for IRS Individual Taxpayer Identification Number).....	18
DEFINITIONS.....	19
IMMIGRATION CLASSIFICATIONS.....	20
EXHIBITS .....	21
New Employee Tax Compliance Notification Sheet .....	23
Tax Compliance Notification Sheet (Accounts Payable) .....	25
U.S. Tax Information for Nonresident Alien Students and Scholars .....	27
HOW TO OBTAIN MORE INFORMATION.....	29

# NONRESIDENT ALIEN TAX COMPLIANCE SUMMARY

The information contained in this guide is designed to serve as a reference tool when making payments to or on behalf of nonresident alien grantees, employees, conference participants, consultants or other award recipients. Because the issues of nonresident alien tax compliance can be complex and confusing, Occidental College (the “College”) has designated a “Nonresident Alien Tax Specialist” who will monitor and review the U.S. tax liability for all payments made by the College to or on behalf of a nonresident alien individual. Each Department representative will be asked to facilitate the collection of certain forms and other information; the Nonresident Alien Tax Specialist will use the forms and information to make all tax withholding and reporting decisions.

This process includes data collection, tax withholding and reporting decisions, compliance monitoring, and year-end reporting. To make this process as easy and efficient as possible for both the College and the foreign nationals to whom the College makes payments, the College will use the **GLACIER** Online Nonresident Alien Tax Compliance System. **GLACIER** is simple to use and easy to access – it is designed to (i) allow the foreign national to enter information directly into the system via the Internet, (ii) obtain instant tax residency and tax withholding determinations, (iii) complete all necessary forms, and (iv) create an Individual Record with the College’s Nonresident Alien Tax Specialist so that the individual’s tax withholding and reporting situation may be monitored in an administratively efficient manner. **GLACIER** may be accessed from any internet-enabled computer, anywhere in the world, at any time.

## ***An Overview of Nonresident Alien Tax Compliance Issues***

Following is a summary of the basic issues that arise when the College makes payments to foreign nationals:

- **All payments made by the College to or on behalf of an individual must be reviewed to determine the U.S. tax residency status of the payee or beneficiary of the payment.**
- **For U.S. tax purposes, there are four categories of tax residency status: U.S. Citizen, Permanent Resident Alien, Resident Alien for Tax Purposes, and Nonresident Alien for U.S. Tax Purposes.**
- **All payments made to or on behalf of a nonresident alien are generally subject to income tax withholding unless specifically exempted, either by U.S. tax law or an income tax treaty.**
- **All payments made to or on behalf of a nonresident alien generally are required to be reported to the Internal Revenue Service (IRS), regardless of whether the payment is taxable.**

- Examples of payments made to nonresident aliens include, but are not limited to:

Compensation	Salary/Wages
Scholarships/Fellowships	Living Allowances
Stipends	Awards
Independent Contractor Payments	Consultant Payments
Certain Travel Expenses	Honoraria

**Note:** Payments do not have to be paid in cash or made directly to the individual to be considered income. Payments made to a third party on behalf of the individual are also subject to the withholding and reporting rules.

- Each payment requires the review of certain key factors, including the (i) individual's U.S. tax residency status, (ii) individual's immigration status, and (iii) type of payment made to the individual.
- In some cases, if the individual does not perform any activities in the U.S. related to the payment, the payment will not require tax withholding or reporting.
- There are tax treaties with over 63 countries, each of which contains specific requirements for exemption. If a nonresident alien wishes to claim an exemption from U.S. income tax withholding because of an income tax treaty, the individual must file one or both of the following two forms to claim the exemption:
  - Form W-8BEN (non-service scholarship/fellowship, stipend, and royalty payments)
  - Form 8233 (consultant, honoraria, independent contractor and employee payments)
- The amount of U.S. income tax withholding depends on the type of payment:
 

- Scholarship/fellowship/grant/stipend payments (non-service):	14 %
- Consultant/honoraria/independent contractor payments:	30 %
- Compensation paid to employees:	Graduated withholding
- **Form 1042-S is the annual tax statement used to report most payments and tax withholding to nonresident aliens.** The form must be issued by the College to both the IRS and the nonresident alien no later than March 15.
- If the individual receives taxable wages, he or she may receive both Form 1042-S and Form W-2.

# TAXATION OF NON-U.S. CITIZENS AND NON-PERMANENT RESIDENT ALIENS

Under U.S. tax laws, all non-U.S. citizens and non-permanent resident aliens are considered to be either "resident aliens" or "nonresident aliens" for tax purposes. Resident aliens are taxed on their worldwide income in the same manner as U.S. citizens; nonresident aliens, however, are taxed only on income from U.S. sources under special rules. Residency status rules for tax purposes are governed by the IRS and the Treasury Department. The residency status rules for tax purposes are related to, but are not the same as, the residency status rules for immigration purposes, which are governed by the United States Citizenship and Immigration Service (USCIS). Unless otherwise stated, the information contained in this document pertains to U.S. residency status for **tax** purposes only.

**The College is required by law to withhold federal income tax from and report to the IRS all payments made to or on the behalf of a nonresident alien; if the College does not withhold the appropriate amount of tax at the time of payment, the College may be held liable for the tax not withheld, plus any penalties and interest for not complying with the law.** Please note that the U.S. tax withholding and reporting rules governing nonresident aliens are quite different than those governing U.S. citizens and resident aliens. To be in compliance with the nonresident alien tax withholding and reporting rules, the College must be able to identify **all** payments made to a nonresident alien or to a third party on his or her behalf **regardless** of the payment type. The College must also apply the appropriate tax withholding and report the payments made to those individuals in the correct manner.

Once an individual is identified as a non-U.S. citizen or non-permanent resident alien, the Nonresident Alien Tax Specialist will:

- ✓ determine U.S. tax residency status;
- ✓ monitor payments for possible nonresident alien tax withholding and reporting liability;
- ✓ determine the appropriate tax withholding rates and reporting method; and
- ✓ ensure compliance with all IRS rules and regulations with respect to all payments to nonresident aliens.

## ***Types of Payments Made to Nonresident Aliens***

The types of payments to which the nonresident alien tax compliance policies and procedures apply include, but are not limited to:

- Wages, Salary or Compensation
- Independent Contractor Payments/Consultant Fees
- Honoraria or Guest Speaker Fees
- Certain Scholarships/Fellowships
- Stipends/Living Allowances
- Book Allowances
- Prizes/Awards
- Royalties
- Certain Travel Reimbursements

After the College has determined the individual's residency status for tax purposes and the amount of income subject to taxation, the College must then determine the appropriate amount of tax to withhold and must collect any additionally required information. These withholding and reporting determinations are based upon the type of payment made.

Non-employee payments made to nonresident aliens are subject to a general 30 percent tax withholding rate; however, taxable scholarships and fellowships, which require no service to be performed as a condition of the payment, may be subject to a reduced withholding rate of 14 percent. Compensation paid to nonresident alien employees is subject to the U.S. graduated rates of tax withholding; however, some restrictions pertaining to marital status and withholding allowances apply.

**Possible Exemptions From Tax Withholding**

An individual may be eligible to claim an exemption from the 30 percent, 14 percent or special graduated rates of withholding if he or she qualifies for an income tax treaty exemption. An income tax treaty is an agreement between the U.S. and a foreign country that is intended to alleviate double taxation. Income tax treaties also contain various provisions designed to promote cross-cultural education and exchange by allowing students, teachers, and researchers of one country to perform certain related activities in the other country and receive an exemption from tax. Tax treaty exemptions are usually valid for a limited time period and/or a specified dollar amount. An individual must meet the qualifications of the tax treaty to claim an exemption and must complete a form requesting the exemption. At the time the individual enters his or her information into **GLACIER**, any possible tax treaty exemption will be considered. The Nonresident Alien Tax Specialist will (i) review the information submitted by the individual to verify whether the individual qualifies for a tax treaty exemption and (ii) submit all necessary forms to the IRS.

**Required Forms for Nonresident Alien Tax Compliance**

Following is an overview of required forms for payments made to nonresident aliens; the procedures for processing each type of payment are included in the subsequent pages. **Failure to follow the payment procedures may result in the maximum tax withholding for the individual and/or a significant potential tax liability for the College.**

<b>Employees</b> All Employee Classifications, Including Student Employees		<b>Independent Contractors, Guest Speakers and Honorary Recipients</b>		<b>Students</b> F, J, M, or Q Immigration status receiving scholarship or fellowship grants/stipends (no services required) in excess of tuition and required fees	
<b>With Treaty Exemption</b>	<b>Without Treaty Exemption</b>	<b>With Treaty Exemption</b>	<b>Without Treaty Exemption</b>	<b>With Treaty Exemption</b>	<b>Without Treaty Exemption</b>
<ul style="list-style-type: none"> <li>· Tax Summary Report</li> <li>· Form 8233 (and any Attachments)</li> <li>· Form W-4 (using special instructions)</li> </ul>	<ul style="list-style-type: none"> <li>· Tax Summary Report</li> <li>· Form W-4 (using special instructions)</li> </ul>	<ul style="list-style-type: none"> <li>· Tax Summary Report</li> <li>· Form W-7 (if no social security number)</li> <li>· Form W-8BEN</li> <li>· Form 8233</li> </ul>	<ul style="list-style-type: none"> <li>· Tax Summary Report</li> <li>· Form W-7 (if no social security number)</li> <li>· Form W-8BEN</li> </ul>	<ul style="list-style-type: none"> <li>· Tax Summary Report</li> <li>· Form W-7 (if no social security number)</li> <li>· Form W-8BEN</li> </ul>	<ul style="list-style-type: none"> <li>· Tax Summary Report</li> <li>· Form W-7 (if no social security number)</li> </ul>

# TAX WITHHOLDING RATES FOR NONRESIDENT ALIENS

U.S. tax law requires that special tax withholding rates be applied to all payments made to or on behalf of nonresident alien individuals. The rate of tax withholding is dependent upon the type of payment. The following chart sets forth the **generally** applicable tax withholding rates.

<b>Employees</b>		<b>Independent Contractors, Guest Speakers and Honorary Recipients</b>		<b>Students</b>	
All Employee Classifications, Including Student Employees				F, J, M, or Q Immigration status receiving scholarship or fellowship grants/stipends (no services required) in excess of tuition and required fees	
With Treaty Exemption	Without Treaty Exemption	With Treaty Exemption	Without Treaty Exemption	With Treaty Exemption	Without Treaty Exemption
0%**	Withholding Rates using "Single," and One Withholding Allowance*	0%**	30%	0%**	14%

\* In certain cases, individuals from Canada, Mexico, Korea, American Samoa, the Northern Mariana Islands and students from India may be eligible for additional withholding allowances.

\*\* Please note that income tax treaties contain annual dollar and/or time limits for income tax exemption. If payments to an individual meet or exceed the dollar and/or time limits, the tax treaty exemption is no longer applicable, and in some cases, may even be retroactive.

## DETERMINING U.S. TAX RESIDENCY STATUS USING GLACIER

### Is the Individual a U.S. Resident Alien or Nonresident Alien for Tax Purposes?

When an individual is determined not to be a U.S. citizen or permanent resident alien, the Nonresident Alien Tax Specialist or other **GLACIER** Administrator will create an Individual Record in **GLACIER**. **GLACIER** will automatically send an email message to the foreign national with instructions of how to access **GLACIER** and alerting him or her to access **GLACIER** immediately to input his or her data (please note: the email is sent from the **GLACIER** Support Center support@online-tax.net). Once all of the data is entered into **GLACIER**, the individual will be instructed to print certain forms and provide other applicable documentation directly to the Nonresident Alien Tax Specialist. If the individual does not access **GLACIER** and submit the appropriate forms and documents within the designated time period, tax will be withheld at the maximum rates from all payments made to the individual until the information is provided. If the forms and documents are sent to the Department representative, he or she should forward such materials to the Nonresident Alien Tax Specialist immediately.

**GLACIER** will use the information entered to apply the "substantial presence test," which is used by the IRS to determine U.S. tax residency. The substantial presence test is the only method that may be used to determine an individual's U.S. residency status.

#### ***The Substantial Presence Test***

The substantial presence test is a method used by the IRS to determine if an individual should be taxed as a nonresident alien. This test is applied each year and, in general, is a calculation of the number of days that an individual has been or will be physically present in the U.S. during a three calendar year period.

An individual is taxed in the same manner as a U.S. citizen if he or she meets the substantial presence test by being physically present in the U.S. for at least 183 days, taking into account (i) all of the days present in the U.S. during the current calendar year, (ii) one-third of the days present in the U.S. during the first preceding calendar year, and (iii) one-sixth of the days present in the U.S. during the second preceding calendar year.

#### ***The "Exempt Individual" Rules***

Certain individuals who are present in the U.S. under the following circumstances are not required to count days toward the substantial presence test:

- A teacher, researcher or trainee who is temporarily present in the U.S. under a J or Q immigration status during two calendar years or less.
- A student who is temporarily present in the U.S. under an F, J, M, or Q immigration status during five calendar years or less.
- A foreign government-related individual (generally an "A" or "G" Immigration Status).

The term "exempt individual" as used in connection with the substantial presence test refers only to an individual who is "exempt" from having to count days of presence in the U.S. **The term "exempt individual" does not refer to an individual who is "exempt" from paying federal income or FICA tax or filing a U.S. income tax return.**

## PAYMENTS MADE THROUGH HUMAN RESOURCES/PAYROLL

### *How to Process Payments to New Employees Through Human Resources/Payroll*

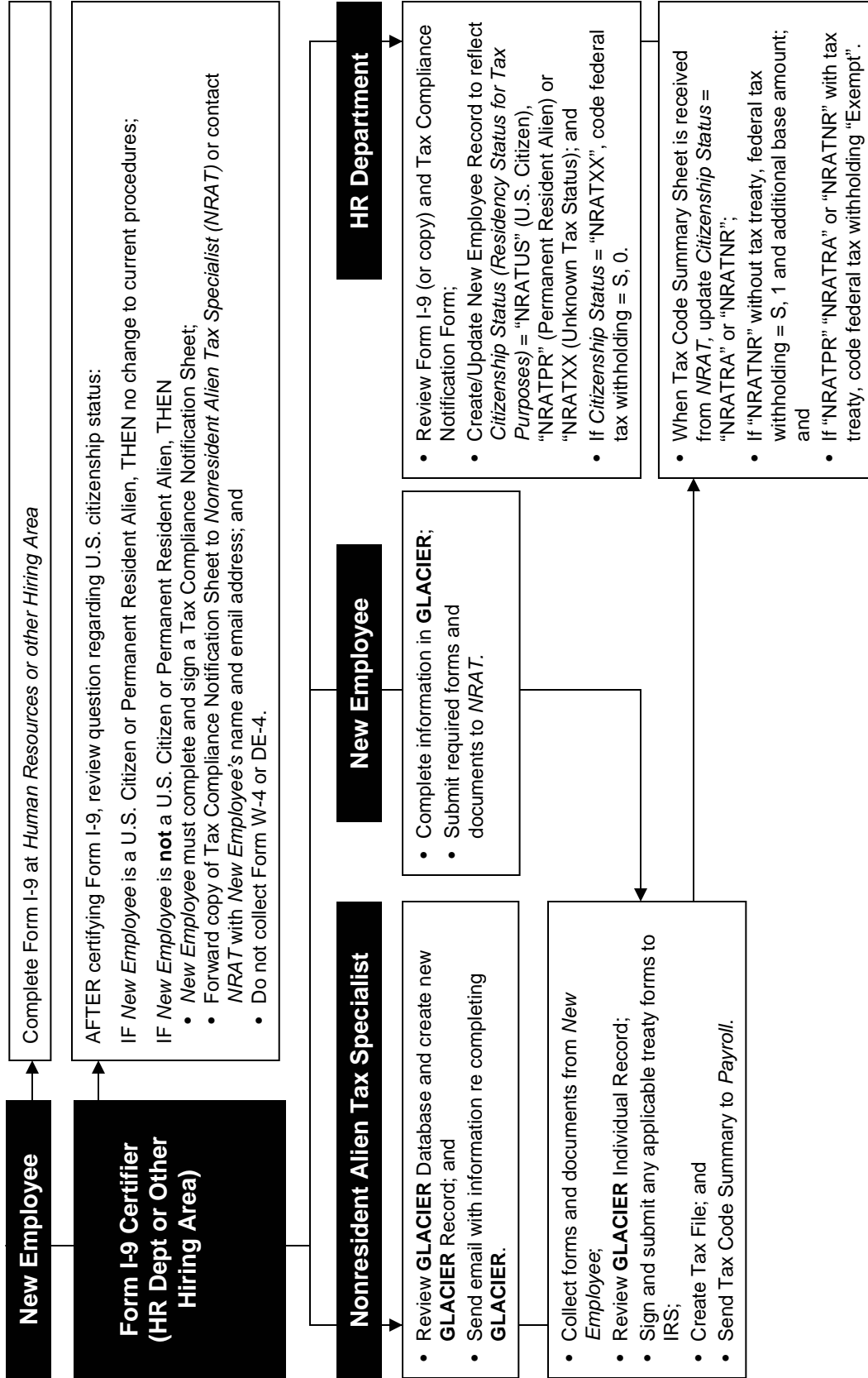
All new employees are required to complete a Form I-9 (Employment Eligibility Form) at the time of hire. It is the responsibility of the Form I-9 Certifier to certify Form I-9 and initiate a new employee's U.S. citizen/permanent residency status determination as follows:

- Step 1** The Form I-9 Certifier must review the question on Form I-9 regarding U.S. citizenship/permanent residency to determine whether the new employee is a U.S. citizen or permanent resident alien. **Please note that all new employees are required to complete Form I-9 within three days of hire; the question regarding U.S. citizenship/permanent residency status must be completed.**
- Step 2** If the new employee indicates on Form I-9 that he or she is a U.S. citizen or permanent resident alien, there is no change to the current procedures.
- Step 3** If the new employee indicates on Form I-9 that he or she is **not** a U.S. citizen or a permanent resident alien (i.e., an "other alien authorized to work until"), the Form I-9 Certifier must provide the new employee with a Tax Compliance Notification Sheet; the new employee will be required to sign the Tax Compliance Notification Sheet to verify receipt. The Form I-9 Certifier will then create an Individual Record in **GLACIER** (if not already created) and forward a copy of the Tax Compliance Notification Sheet to the Nonresident Alien Tax Specialist. Forms W-4 or DE-4 will not be collected by the Form I-9 Certifier. An automatic email message will be sent to the individual with information for accessing **GLACIER**. If the individual does not have an email address, he or she must schedule an appointment to meet with the Nonresident Alien Tax Specialist.
- Step 4** The new employee must access **GLACIER** following the instructions in the email sent to him or her by **GLACIER**. If the individual has questions, he or she may contact the Nonresident Alien Tax Specialist (see last page for contact details).
- Note: Failure of the new employee to provide data in a timely fashion will result in the maximum tax withholding; any tax withheld due to failure to provide necessary data prior to payment cannot be refunded by the College. The new employee must also obtain a work authorization letter from the Office of International Services prior to submitting information to the Nonresident Alien Tax Specialist.**
- Step 5** **GLACIER** will determine whether the individual qualifies for an exemption from tax under an income tax treaty. If so, **GLACIER** will prepare all required tax treaty exemption forms. If the individual does not qualify for an income tax treaty exemption, **GLACIER** will complete Forms W-4 and DE-4. If a new Form W-4 is submitted at a later time by a nonresident alien, the form must be reviewed by the Nonresident Alien Tax Specialist.
- Step 6** Once all necessary forms and documentation are received by the Nonresident Alien Tax Specialist, a Tax Code Summary Sheet will be prepared and updated information entered into the Payroll system to update the new employee's record.

# Occidental College

*Payment Process Detail*

## HUMAN RESOURCES/PAYROLL



### ***Form W-4 (Employee's Withholding Allowance Certificate)***

Special withholding tax rules apply to compensation payments made to nonresident aliens. Nonresident aliens are required to complete Form W-4 following special guidelines. **GLACIER** will complete Form W-4 in the correct manner.

Nonresident aliens who receive employee compensation are subject to graduated rates of withholding and are required to complete Form W-4 as follows, regardless of their actual status: (i) "Single" marital status, (ii) one withholding allowance; and (iii) on line 6, "Nonresident Alien" must be written on the dotted line. In certain cases, individuals from Canada, Mexico, Korea, American Samoa, the Northern Mariana Islands and students from India may be eligible to claim additional allowances. Please note, the tax withholding calculations for nonresident aliens will result in higher amounts of tax being withheld based on the applicable pay period.

## FICA TAX WITHHOLDING

### *The F, J, M, and Q Immigration Status Exception*

A broad FICA tax exemption exists for all nonresident alien F-1, J-1, M-1, and Q-1 immigration status individuals who are performing services to carry out the primary purpose of their visa's issuance. As previously discussed, F, J, M, and Q student immigration status individuals are exempt from counting days of presence in the U.S. under the substantial presence test for five calendar years; J and Q professor, research scholar, trainee, alien physician, short-term scholar, or specialist immigration status individuals are exempt from counting days for two calendar years. Once such an individual is in the U.S. long enough to lose his or her "exempt individual" status, the individual must begin counting days of presence in the U.S. under the substantial presence test. Once 183 days of U.S. presence is included, the individual is considered a resident alien for the entire calendar year and is subject to FICA tax retroactively to January 1 of that calendar year.

**EXAMPLE:** *If an F-1 student arrived in the U.S. on September 1, 2004, the student would be able to "exempt" five calendar years from counting days of presence in the U.S. (e.g., 2004, 2005, 2006, 2007 and 2008). The student would begin counting days of presence in the U.S. beginning on January 1, 2009, and would technically qualify as a U.S. resident for tax purposes after 183 days, on July 2, 2009; however, the student would be considered a resident alien retroactively to January 1, 2009, and would be subject to FICA tax as of that prior date. Therefore, the College must withhold FICA tax from January 1, 2009.*

In addition, in order to qualify for the FICA tax exemption, the nonresident alien's work must be "performed to carry out the purpose specified in" the F, J, M, and Q immigration status. The individual will typically satisfy this requirement by being the primary visa holder (the "-1"); however, the spouse/dependents (the "-2") will not meet this requirement because their employment does not "carry out the purpose" of the F-2, J-2, M-2, or Q-2 immigration status of simply accompanying the spouse/dependent to the U.S. **Therefore, individuals present in the U.S. under "-2" immigration status are not eligible for the FICA tax exception.**

All FICA tax exemptions will be determined and monitored by a Nonresident Alien Tax Specialist based upon the individual's immigration status information provided in **GLACIER**. The individual must meet all three requirements as discussed above in order to qualify for the exemption. If the individual's immigration status expires, documentation of an immigration status extension must be provided to the Nonresident Alien Tax Specialist; if the necessary documentation is not provided, the FICA exemption will no longer apply.

### **FICA Exception for F, J, M and Q Immigration Status**

An individual can be exempt from FICA tax withholding if he or she meets all of the following criteria:

- 1. a nonresident alien, and**
- 2. present in the U.S. under an F-1, J-1, M-1, or Q-1 immigration status, and**
- 3. performing services in accordance with the primary purpose of the visa's issuance (i.e., the primary holder of the immigration status, the "-1".)**

## PAYMENTS MADE THROUGH ACCOUNTS PAYABLE

### *How to Process Payments Using a Check Request*

The College must determine the U.S. citizenship status of all payees. Therefore, all payees (non-employees) paid through Accounts Payable must be given a Form W-9 and a Tax Compliance Notification Sheet. If the Payee is a U.S. Citizen or Permanent Resident Alien the individual must complete Form W-9; the Department must attach the completed Form W-9 to the Check Request and submit to Accounts Payable. If Payee is **not** a U.S. Citizen or Permanent Resident Alien, the individual must complete the Tax Compliance Notification Sheet and should not complete Form W-9. Instead, the Department must send the completed Tax Compliance Notification Sheet to the Nonresident Alien Tax Specialist via fax (see last page for contact details). The Nonresident Alien Tax Specialist will create a new Individual Record in **GLACIER** and the Payee will be notified to complete additional information. The Department should forward the Check Request and supporting documentation to Accounts Payable. The Department may also choose to provide the payees with a "Letter of U.S. Tax Information for Nonresident Alien Consultants and Guest Speakers".

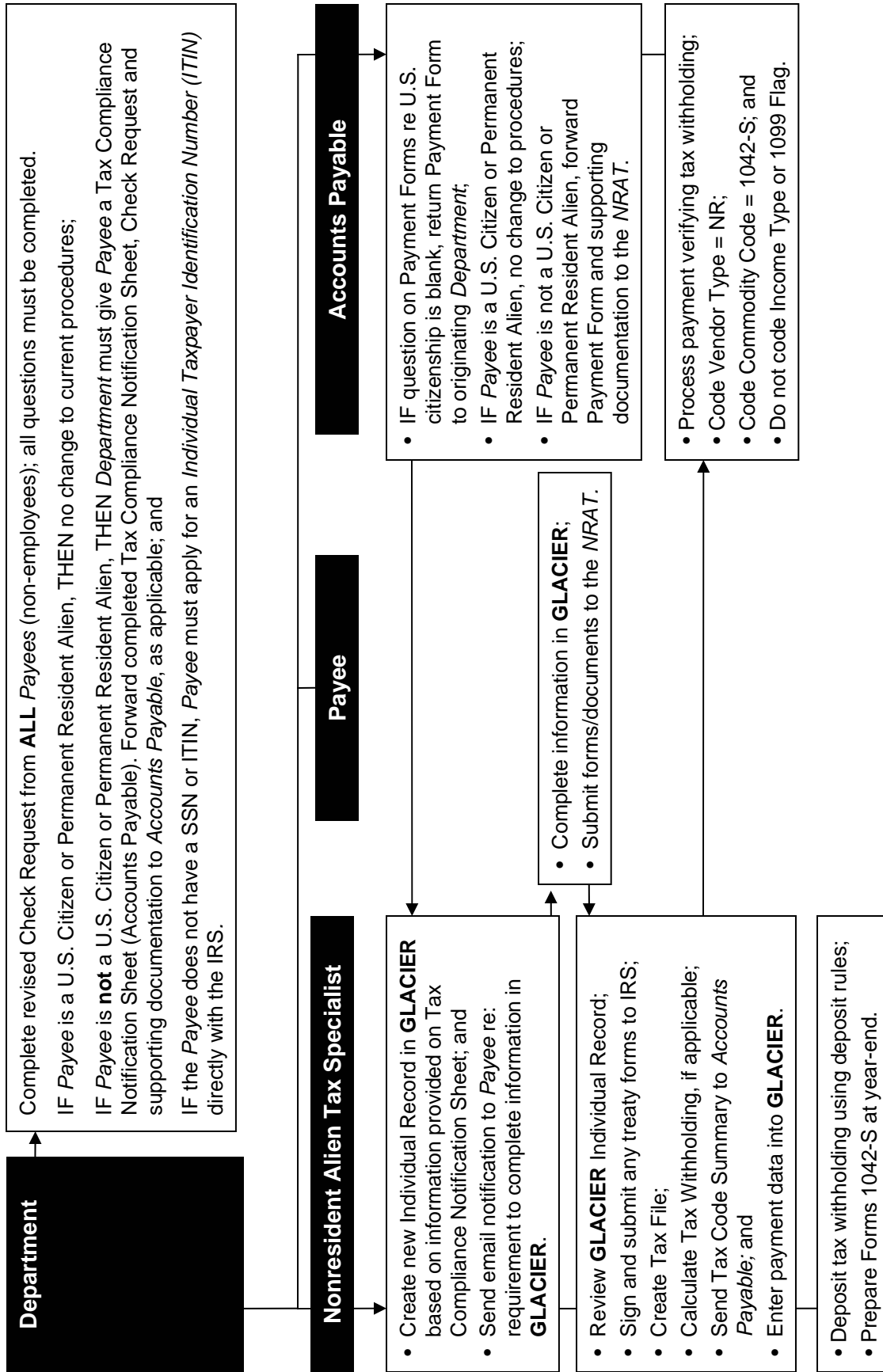
**Please note that sufficient time should be allowed to process payment, usually 10 business days.** If the necessary forms are not completed by the payee and in a timely fashion, the maximum rate of tax will be withheld from the payment. **Any federal tax withheld due to failure to provide the required information or forms cannot, by IRS regulation, be refunded by the College.**

- Step 1** The individual to whom the payment is made must review the Tax Compliance Notification Sheet. If he or she is a U.S. citizen or permanent resident alien (greencard holder), there is no change to current procedures.
- Step 2** If the individual is a non-U.S. citizen/non-permanent resident alien, the individual must complete the Tax Compliance Notification Sheet and should not complete Form W-9. The Department Representative must send the Tax Compliance Notification Sheet to the Nonresident Alien Tax Specialist.
- Step 3** The Nonresident Alien Tax Specialist will then create an Individual Password in **GLACIER**, if one does not already exist. Notification to provide additional information will be sent to the payee, along with instructions of how to access **GLACIER**.
- Step 4** If the payment is made to or on behalf of a nonresident alien and the individual is from a country with which the U.S. maintains an income tax treaty (see chart), at the time the individual enters his or her information into **GLACIER**, a Form 8233 will be completed. If the individual is not from a country with which the U.S. maintains an income tax treaty, tax withholding of 30 percent will be deducted from the payment.
- Step 5** **GLACIER** will prompt the individual to review, print and submit all applicable forms as directed to the Nonresident Alien Tax Specialist.
- Step 6** The Nonresident Alien Tax Specialist will review the Check Request, any information in **GLACIER**, and documentation submitted by the individual to verify the individual's U.S. tax status and whether an exemption under an income tax treaty is applicable. Based upon the information and forms provided, the Nonresident Alien Tax Specialist will calculate any necessary tax withholding and prepare a Tax Code Summary Sheet for Accounts Payable.

# Occidental College

*Payment Process Detail*

## ACCOUNTS PAYABLE



## PAYMENTS CREDITED THROUGH A STUDENT ACCOUNT

### *Payments Made to Students through a Student Account*

All payments or awards credited to a student's account will be reviewed by the Nonresident Alien Tax Specialist for possible tax withholding and reporting liability based on the information in **GLACIER**. **The department granting the award is not required to complete any additional forms; however, the department and/or International Programs are requested to provide the student with a document entitled "U.S. Tax Information for Nonresident Alien Students and Scholars".** ("U.S. Tax Information for Nonresident Alien Students and Scholars" is included in the last section of this manual; it may be copied and distributed by departments.)

Only taxable scholarship and fellowship payments made to a nonresident alien student through the student's account must be reported to the IRS. Amounts that are restricted to the payment of (i) tuition and fees required for enrollment, and (ii) fees, books, supplies, and equipment required for courses of instruction, are not subject to U.S. taxation or required to be reported to the IRS for any student, regardless of whether the student is a U.S. citizen, resident alien or nonresident alien. Amounts that do not qualify under these two categories are subject to U.S. taxation. While the IRS does not require the College to withhold tax on taxable scholarship/fellowship payments made to U.S. citizens and permanent residents, tax must be withheld on such payments made to nonresident aliens. Therefore, when awarding a scholarship or fellowship to a nonresident alien student by crediting the student's account, it is the responsibility of the awarding department to notify the student of a possible tax liability associated with the payment prior to his or her arrival in the U.S. by providing him or her with a copy of "U.S. Tax Information for Nonresident Alien Students and Scholars".

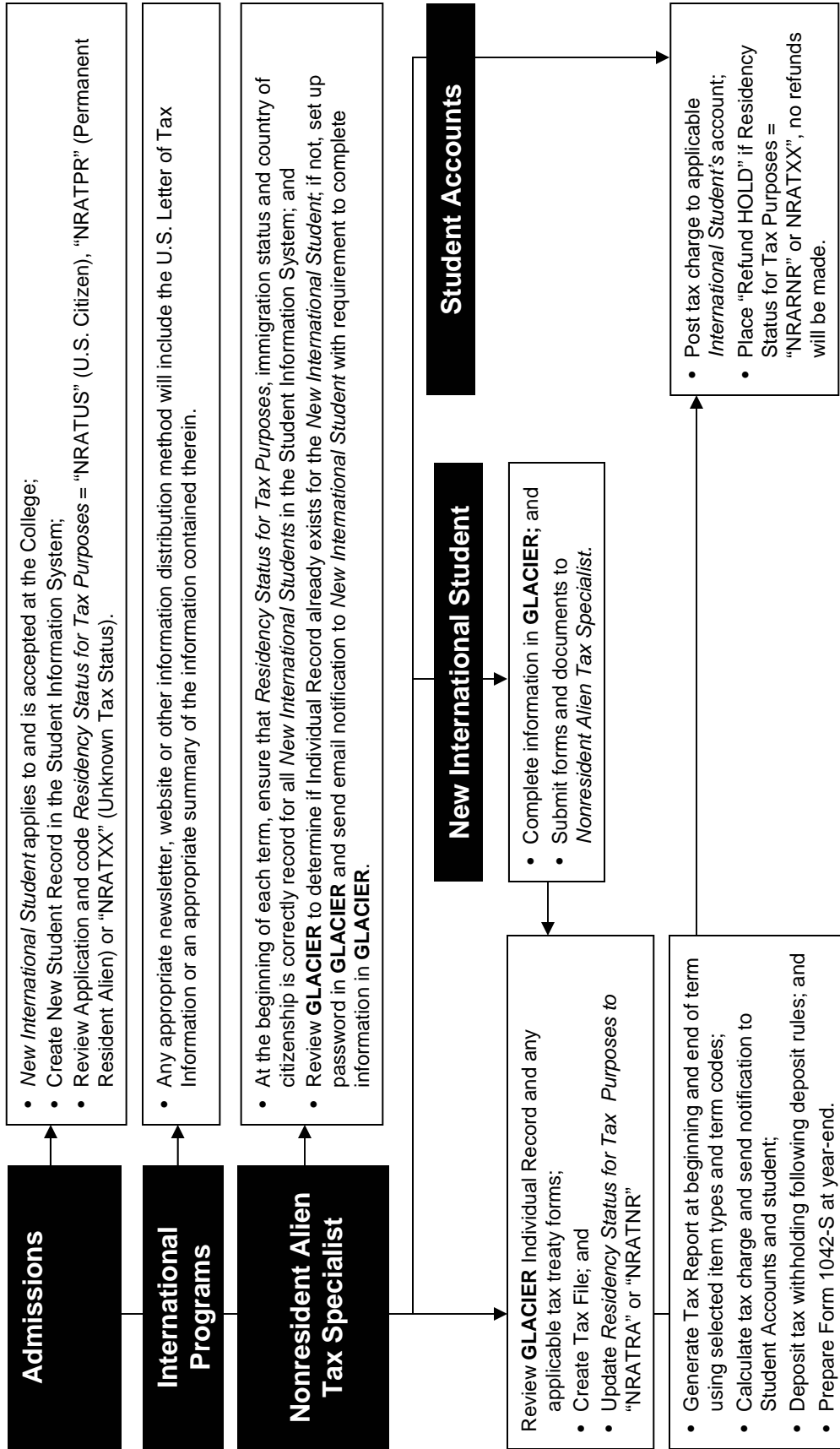
New foreign students who receive income from the College will receive an email with information about how to access **GLACIER**. Upon arrival in the U.S., a foreign student should complete his or her Individual Record in **GLACIER**. Foreign students who do not provide the required data will be taxed at the maximum rates of tax withholding until the forms are completed and all necessary information provided.

The Nonresident Alien Tax Specialist will obtain information from International Programs and the Student Information System to identify new international students receiving scholarship or fellowship payments and will calculate any applicable tax. Students who receive scholarships or fellowships that are subject to U.S. tax will be notified by the Nonresident Alien Tax Specialist that any applicable tax withholding has been charged to his or her student account; in addition, the awarding department will also receive notification of any tax charged to the student's account.

# Occidental College

## Payment Process Detail

### STUDENT ACCOUNTS



## INCOME TAX TREATIES

An individual may be eligible to claim an exemption from tax withholding if he or she qualifies for an income tax treaty exemption. An income tax treaty is an agreement between the U.S. and a foreign country that is intended to alleviate double taxation. Income tax treaties contain various provisions designed to promote cross-cultural education and exchange by allowing students, teachers, and researchers of one country to perform certain related activities in the other country and receive an exemption from tax. These tax treaty exemptions are usually only valid for a limited time period and/or for a specified dollar amount. An individual must meet the qualifications of a particular tax treaty in order to claim an exemption and must complete a form requesting the exemption. **GLACIER** will review the information in the Individual Record to determine whether the individual qualifies for a tax treaty exemption. Failure to collect all necessary information may result in the College incorrectly deducting tax from payments that may otherwise be exempt from taxation.

### ***How Will an Income Tax Treaty Benefit an Individual?***

Income tax treaties contain articles which address certain categories of income and different types of individuals; typically, tax treaties contain articles which relate to students, trainees, teachers, researchers, as well as articles that apply to individuals receiving income in the U.S. as employees, independent contractors and honoraria recipients. If an individual qualifies for a tax treaty exemption, the exemption can be claimed at the time of payment by asking the employer or payor not to withhold taxes from the payment and completing all required forms; **please note that sufficient time should be allowed for payment processing, generally 10 business days**. Alternatively, the exemption can be claimed by the individual when he or she files a U.S. income tax return instead of with the College at the time of payment. Please note that failure by the individual to request a tax withholding exemption at the time of payment will not affect the individual's ability to later claim a tax treaty exemption when completing his or her U.S. income tax return.

### **Income from Personal Services**

Some tax treaties contain a limited exemption for personal services income earned by students and trainees while in the U.S., but there is typically an annual maximum dollar amount and/or a time limit of presence in the U.S. for which the exemption can be claimed.

**Example:** *Article 21 of the U.S. - France income tax treaty allows an exemption of \$5,000 per calendar year for personal services income earned by a student for a period of five calendar years from the date of the student's arrival in the U.S.*

**Example:** *Article 19 of the U.S. - China income tax treaty allows an unlimited exemption from tax on compensation paid to teachers and researchers for a period of three years.*

### **Scholarship and Fellowship Grants/Stipends (no services required)**

Many U.S. tax treaties contain a "Student" article that exempts scholarship and fellowship grants or stipends received by an individual who is in the U.S. (i) studying at a U.S. educational institution, (ii) training to pursue a professional specialty, or (iii) studying or doing research under a grant from a governmental, charitable or educational organization.

## **U.S. Income Tax Treaties Currently in Force**

Each income tax treaty is unique and may not contain the same exemption provisions as another treaty. The mere existence of an income tax treaty between the U.S. and the individual's home country does not mean that an individual will automatically be exempt from tax withholding; the individual must meet all of the qualifications as set forth in the treaty **and** must complete and submit all required tax treaty exemption forms.

### **U.S. Income Tax Treaties Currently in Force (as of June, 2006)**

<b>Armenia*</b>	<b>India</b>	<b>Poland</b>
<b>Australia</b>	<b>Indonesia</b>	<b>Portugal</b>
<b>Austria</b>	<b>Ireland</b>	<b>Romania</b>
<b>Azerbaijan*</b>	<b>Israel</b>	<b>Russia</b>
<b>Barbados</b>	<b>Italy</b>	<b>Slovak Republic</b>
<b>Belgium</b>	<b>Jamaica</b>	<b>Slovenia</b>
<b>Belarus*</b>	<b>Japan</b>	<b>Sri Lanka</b>
<b>Canada</b>	<b>Kazakhstan</b>	<b>South Africa</b>
<b>China ( People's Republic)</b>	<b>Korea</b>	<b>Spain</b>
<b>Cyprus</b>	<b>Kyrgystan*</b>	<b>Sweden</b>
<b>Czech Republic</b>	<b>Latvia</b>	<b>Switzerland</b>
<b>Denmark</b>	<b>Lithuania</b>	<b>Tajikistan*</b>
<b>Egypt</b>	<b>Luxembourg</b>	<b>Thailand</b>
<b>Estonia</b>	<b>Mexico</b>	<b>Trinidad &amp; Tobago</b>
<b>Finland</b>	<b>Moldova*</b>	<b>Tunisia</b>
<b>France</b>	<b>Morocco</b>	<b>Turkey</b>
<b>Georgia*</b>	<b>Netherlands</b>	<b>Turkmenistan*</b>
<b>Germany</b>	<b>New Zealand</b>	<b>Former USSR*</b>
<b>Greece</b>	<b>Norway</b>	<b>Ukraine</b>
<b>Hungary</b>	<b>Pakistan</b>	<b>United Kingdom</b>
<b>Iceland</b>	<b>Philippines</b>	<b>Uzbekistan*</b>
		<b>Venezuela</b>

\* The former US-USSR income tax treaty applies to the countries of Armenia, Azerbaijan, Belarus, Georgia, Kyrgystan, Moldova, Tajikistan, Turkmenistan, and Uzbekistan. It does not apply to the Baltic States (Estonia, Latvia and Lithuania) or to Kazakhstan, Ukraine or Russia.

## FORMS REQUIRED FOR EXEMPTION UNDER AN INCOME TAX TREATY

If an individual qualifies for a tax treaty exemption, the College may exempt the individual from U.S. tax withholding, but only if the individual completes either Form W-8BEN or Form 8233. If the required exemption form is not completed, the College is required to calculate and deduct the tax even though the individual may otherwise qualify for the tax treaty exemption. The form used to claim the tax withholding exemption is determined by the type of income received; individuals who receive several types of income may be required to file different forms. All applicable tax treaty exemption forms will be completed by **GLACIER**.

### ***Form W-8BEN (Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding)***

Form W-8BEN is used to claim a tax treaty exemption for scholarships, fellowships, grants and stipends that do not require the performance of a service. Unlike Form 8233, which is valid for only one year, Form W-8BEN is valid for a period of three calendar years if the individual provides his or her social security number or ITIN.

### ***Form 8233 (Exemption from Withholding on Compensation for Independent (and Certain Dependent) Personal Services of a Nonresident Alien Individual)***

Form 8233 is used to claim a tax treaty-based exemption from federal tax withholding on income received for personal services (i.e., wages, salary, consultant fees, or honoraria). Form 8233 must be filed by all individuals who desire to claim a tax treaty exemption for services performed.

**Form 8233 is valid only for the calendar year in which it is filed; the form must be re-filed for each year that the exemption is claimed.** The exemption from withholding becomes effective for payments made to an individual 10 days after the date on which a Nonresident Alien Tax Specialist files the Form 8233 with the IRS.

Employees who claim a tax treaty exemption for compensation income are required to provide an additional statement detailing the specifics of the exemption claimed; there is no additional statement required for non-employees (i.e., consultants and honoraria recipients).

## **SOCIAL SECURITY AND INDIVIDUAL TAXPAYER IDENTIFICATION NUMBERS (ITINS)**

All individuals who receive income in the U.S. are now required to have a social security or individual taxpayer identification number. If the individual is eligible to work in the U.S., he or she must obtain a U.S. social security number. The College also may make payments to individuals who are ineligible to obtain a social security number, but who, nonetheless, must obtain an identifying number (generally for the purposes of reporting payments and filing U.S. tax returns). Such individuals include, but are not limited to, nonresident aliens and resident aliens who are **not** authorized to work in the U.S., but who receive payments from the College (e.g., fellows who receive grants and stipends and consultants and guest speakers who receive honoraria and travel reimbursements). Individuals who are unable to obtain a social security number must apply for an individual taxpayer identification number ("ITIN"). To apply for an ITIN, the individual must complete and submit Form W-7 to the IRS or a certified acceptance agent.

**The College will not make payments to individuals who fail to provide a valid social security number or apply for an ITIN.**

### ***Form W-7 (Application for IRS Individual Taxpayer Identification Number)***

Form W-7 may be submitted to most IRS offices and certain U.S. consular offices abroad. In addition, an individual may also submit the form, in person, to a Nonresident Alien Tax Specialist. Each nonresident alien individual applying for an ITIN must provide documentation that evidences the individual's alien status and identity.

Because many terms used in the discussion of nonresident alien taxation may be confusing, please review the following definitions when using this manual.

# DEFINITIONS

**Calendar Year:** For U.S. tax purposes, a person is considered to be in the U.S. for a "calendar year" if he or she is present during one or more days between the period of January 1-December 31. For example, if an individual is present in the U.S. from December 15-31, he or she is present in the U.S. for one calendar year, even though he or she is here for only 17 days.

**Form I-94/I-94W:** A Form I-94/I-94W is an Arrival/Departure card (the small white or green card generally stapled in the front of the passport). The date written on this card is the date on which the individual's permission to stay in the U.S. expires.

**Nonresident Alien:** The U.S. tax residency status of a non-U.S. citizen who is temporarily present in the U.S. Nonresident aliens are required to pay taxes only on their income from U.S. sources.

**Original Date of Entry to the U.S.:** An individual may enter or leave the U.S. several times during the period of his or her U.S. visit (for vacation, holidays, etc.) The original date of entry in the U.S. is the **first** date that he or she arrived in the U.S. before beginning his or her study, research, consulting, etc.

**Permanent Resident Alien:** An individual granted lawful U.S. permanent residence status. Permanent resident aliens (often referred to as "green-card holders") are taxed in the same manner as U.S. citizens.

**Resident Alien:** The U.S. tax residency status of an individual who has been present in the U.S. for a period of time long enough to meet the substantial presence test (defined below). Resident aliens are taxed on their worldwide income and in the same manner as U.S. citizens.

**Substantial Presence Test:** A test used to determine an individual's U.S. residency status for tax purposes. It involves a calculation of the number of days that an individual has been present in the U.S. over a period of three calendar years.

**Tax Treaty:** The U.S. maintains income tax treaties or agreements with approximately 63 countries in an effort to reduce or eliminate double taxation.

**U.S. Residency Status For Tax Purposes:** U.S. tax is imposed based upon an individual's U.S. residency status for tax purposes; this status is not associated with the individual's immigration status. A non-U.S. citizen's residency status is either a resident alien or nonresident alien. A resident alien is taxed on worldwide income in the same manner as a U.S. citizen; a nonresident alien is taxed only on income from U.S. sources.

**Immigration Status:** "Immigration status" refers to the category of visa that a non-U.S. citizen holds. The "immigration status" is marked on the visa stamp or sticker in the individual's passport. For more information regarding the appropriate immigration status needed for a particular individual, see the immigration chart on the following page.

# I M M I G R A T I O N C L A S S I F I C A T I O N S

A-1, A-2	Diplomats and foreign government officials and their dependents. Some dependents are granted work authorization.
B-1	Business visitors. No work authorization. May receive honoraria, reimbursement for travel expenses and per diem, in limited situations. May not receive consulting fees.
B-2	Visitors for pleasure. No work authorization. Eligible to receive honoraria, reimbursement for travel expenses and per diem, in limited situations. May not receive consulting fees.
C-1	Transit visa. No work authorization
D-1	Foreign crewmen. Work authorized for sponsoring employer.
E-1	Treaty trader. Work authorized for sponsoring employer.
E-2	Treaty investor. Work authorized for sponsoring employer.
F-1	Students. Work authorized for host institution under limited conditions.
F-2	Spouse and dependents of students. No work authorization.
G-1, G-2	Employees of international organizations. Some
G-3, G-4	dependents are granted work authorization.
H-1B	Professionals. Work authorized for sponsoring employer.
H-2A	Temporary Agricultural Workers. Work authorized for sponsoring employer.
H-2B	Temporary workers. Work authorized for sponsoring employer.
H-3	Trainee. Work authorized for sponsoring employer.
H-4	Dependents of H immigration status. No work authorization.
I-1	Foreign Journalists. Work authorized for sponsoring employer. Dependents are not work authorized.
J-1	Exchange Visitors including students, scholars, teachers and researchers. Work authorized under certain conditions.
J-2	Spouse and dependents. Work authorized under certain conditions.
K-1	Fiancée of U.S. citizen. Work authorized.
K-3, K-4	U.S. citizen spouses and dependents waiting for permanent residence. Work authorized.
L-1,A,B	Intra-company executive, managerial, or specialized-knowledge transferee. Work authorized for sponsoring employer.
L-2	Dependents. No work authorization.
M-1	Vocational student. Work authorized under certain conditions.
M-2	Dependents. No work authorization.
O-1	Individual of Extraordinary Ability in the sciences, education, business, athletics, arts. Work authorized for sponsoring employer.
O-2	Accompanying workers. Work authorized for sponsoring employer.
O-3	Dependents. No work authorization.
P-1	Internationally known athletes and entertainment groups. Work authorized for sponsoring employer.
P-2	Performing artists under a reciprocal exchange program. Work authorized for sponsoring employer.
P-3	Culturally unique entertainers. Work authorized.
P-4	Dependents. No work authorization.
Q-1	International Cultural Exchange. Work authorized for sponsoring employer.
R-1	Religious Workers. Work authorized for sponsoring employer.
TN	"Trade NAFTA" (Canadians only) Supersedes "TC" designation. Work authorized for specified employer only.
TD	"Trade NAFTA" dependent. No work authorization.
V	Spouse and dependents of U.S. lawful permanent resident aliens. Work authorized.
WB	Waiver of visa for business. No work authorization. Eligible to receive only reimbursement for travel expenses and per diem; however, may in some limited cases receive an academic honorarium.
WT	Waiver of visa for tourism. No work authorization. Eligible to receive only reimbursement for travel expenses and per diem; however, may in some limited cases receive an academic honorarium.

## EXHIBITS

Tax Compliance Notification Sheet (Payroll)

Tax Compliance Notification Sheet (Accounts Payable)

U.S. Tax Information for Nonresident Alien Students and Scholars



# Occidental College

## New Employee Tax Compliance Notification Sheet

The Internal Revenue Service ("IRS"), the U.S. government tax authority, has issued strict regulations regarding the taxation and reporting of payments made to non-U.S. citizens. As a result, Occidental College (the "College") may be required to withhold U.S. income tax and file reports with the IRS in connection with payments made by the College to employees (e.g., faculty, staff, and student employees) who are not U.S. citizens or permanent resident aliens (i.e., greencard holders) and who receive payment for services. In addition, the College is required to report such payments to the IRS.

All individuals who are not citizens or permanent resident aliens of the United States are required to complete an Individual Record using the **GLACIER** Online Tax Compliance System. If you are a new employee, you will receive a password and instructions of how to access the **GLACIER** Online Tax Compliance System via e-mail from support@online-tax.net. If you do not receive the password, please contact the Nonresident Alien Tax Specialist. If you have already completed your Individual Record in the **GLACIER** System, additional or updated information may be required.

The **GLACIER** System is accessible via the Internet from any web-accessible computer from anywhere in the world. When you receive your password and instructions, please complete the information in the **GLACIER** System immediately. The **GLACIER** System is simple and convenient to use; however, if you need assistance, you may schedule an appointment to meet with the Nonresident Alien Tax Specialist.

**Please note: The maximum rate of U.S. federal income tax will be withheld from all payments until you access GLACIER to input information and submit your forms for processing. Any tax withheld because the required tax information was not provided will not be refunded by the College.**

The Nonresident Alien Tax Specialist is located at:

1600 Campus Road M-20  
Los Angeles, CA 90041  
Telephone: 1.323.259.2953  
Fax: 1.323.259.2503  
Email: swang@oxy.edu

I hereby declare that I have been notified of my requirement to complete certain information in the **GLACIER** System. I understand that a Password and instructions for access to **GLACIER** will be sent to me via e-mail within five days. I have included my college e-mail address (if any) and phone number below.

Employee Name (Print)

Employee Signature

Date

E-mail Address (College email preferred)

Employee Phone Number

Form I-9 Certifier Signature

Date

Original to Nonresident Alien Tax Specialist  
Copy to Employee  
Copy to Form I-9 Certifier



# Occidental College

## Tax Compliance Notification Sheet (Accounts Payable)

The Internal Revenue Service ("IRS"), the U.S. government tax authority, has issued strict regulations regarding the taxation and reporting of payments made to both U.S. and non-U.S. citizens. As a result, Occidental College (the "College") may be required to withhold U.S. income tax and file reports with the IRS in connection with payments made to you by the College.

### U.S. Citizens and Permanent Resident Aliens:

Please complete the attached Form W-9 (Request for Taxpayer Identification Number). Return the completed Form W-9 to the College representative who provided this document to you. Do not complete any other information on this form.

### Non-U.S. Citizens and Non-U.S. Permanent Resident Aliens:

All individuals who are not citizens or permanent resident aliens of the United States are required to complete an Individual Record using the **GLACIER** Online Tax Compliance System. Please complete the information below to receive a password and instructions on how to access the **GLACIER** Online Tax Compliance System; and e-mail will be sent to you from support@online-tax.net. If you do not receive the password or if you do not have access to the Internet, please contact the Nonresident Alien Tax Specialist. **DO NOT complete a Form W-9.**

The **GLACIER** System is accessible via the Internet from any web-accessible computer from any where in the world. When you receive your password and instructions, please complete the information in the **GLACIER** System immediately. The **GLACIER** System is simple and convenient to use; however, if you need assistance, please contact the Nonresident Alien Tax Specialist. Payment will not be made until all required information is entered into **GLACIER** and all forms are submitted for processing.

**Please note that a consultant or guest speaker is responsible for entering the U.S. under a visa or visa waiver that allows payment for services, including honoraria or guest speaker fees, (if applicable) and/or reimbursement for travel (if applicable). If already present in the U.S., appropriate permission must be received from host institution prior to coming to the College.**

The Nonresident Alien Tax Specialist, Accounts Payable located at:

1600 Campus Road M-20  
Los Angeles, CA 90041  
Telephone: 1.323.259.2953  
Fax: 1.323.259.2503  
Email: swang@oxy.edu

I hereby declare that I have been notified of my requirement to complete certain information in the **GLACIER** System. I understand that a Password and instructions for access to **GLACIER** will be sent to me via e-mail within several days.

Non-U.S. Citizen/Permanent Resident Alien Name (Print)

Signature

Date

E-mail Address

Phone Number



## U.S. TAX INFORMATION FOR NONRESIDENT ALIEN STUDENTS AND SCHOLARS

The Internal Revenue Service (IRS), the U.S. government tax authority, has issued strict regulations regarding the taxation and reporting of payments made to non-U.S. citizens. As a result, Occidental College (the "College") may be required to withhold U.S. income tax from payments made by the College to students who are not U.S. citizens or permanent resident aliens (i.e., greencard holders). The term "payments" includes: financial aid, scholarships, fellowships, awards, and/or compensation for services performed. The College also may be required to report such payments to the IRS.

The College must determine whether you will be treated as a "resident alien" or a "nonresident alien" for U.S. tax purposes. The substantial presence test calculates the number of days that a student is present in the U.S. and determines whether the individual is a **nonresident alien** or **resident alien** for U.S. tax withholding purposes. Students present in the U.S. on F-1 or J-1 visas usually are considered to be nonresident aliens for the first five calendar years that they are present in the U.S. The College generally is required to withhold tax from all payments to nonresident aliens.

To make the necessary tax decisions, the College will collect appropriate information from you via the **GLACIER** Online Tax Compliance System. Foreign students and scholars will receive an e-mail from [support@online-tax.net](mailto:support@online-tax.net) containing a password and instructions on how to access the **GLACIER** Online Tax Compliance System. **GLACIER** is accessible via the Internet from any web-accessed computer from any where in the world. Once you receive your password and instructions, you must complete the information in **GLACIER** immediately. **GLACIER** is simple and convenient to use; however, if you need additional information, you may schedule an appointment to meet with the Nonresident Alien Tax Specialist.

For your information, nontaxable items consist of the following:

- Tuition
- Book Allowance
- Mandatory College, Course Lab and Material Fees
- Mandatory Health Insurance

Taxable items include, but are not limited to, the following:

- Room and Board
- Fellowship Stipend (which does not require a service to be performed)
- Living Allowance
- Cash Award
- Travel Payment/Reimbursement
- Compensation (including a fellowship stipend that does require a service to be performed)

The U.S. maintains income tax treaties with over 63 countries, and certain taxable payments made by the College to you may be exempt from U.S. tax based on an income tax treaty between the U.S. and your home country. The existence of a tax treaty does not automatically ensure an exemption from taxation; rather, you must satisfy the requirements for the exemption set forth in the tax treaty. When you complete all the required information in **GLACIER**, any applicable tax treaty exemption forms will be completed and may be printed directly from **GLACIER**. **A 14 percent withholding tax will be deducted from scholarship, fellowship, and stipend payments made to students present in the U.S. under an F-1 or J-1 visa do not qualify for exemption under a tax treaty.**

If you receive a scholarship or fellowship grant, certain portions of the grant (for example, tuition and required fees) may not be paid directly to you, but may be credited to your student account at the College. If the portion credited to your account is a nontaxable item (for example, tuition), there will be no tax impact to you. If, however, the credited portion is a taxable item (for example, room and board), you will be required to pay to the College the amount of the tax that is required to be withheld, (generally 14 percent of the taxable amount).

Compensation payments made to a nonresident alien for services performed as a College employee are paid through the Payroll system. U.S. tax is withheld on this type of payment at specific tax withholding rates. With respect to compensation paid to a nonresident alien as part of a fellowship grant, income tax treaties may or may not apply to exempt some or all of the compensation from tax withholding. Any withholding associated with the taxable compensation will be automatically deducted from the payments. Students who plan to work on campus **must** apply for a social security number from the U.S. Social Security Administration **prior** to beginning work.

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All students who are not citizens or permanent resident aliens of the U.S. are required to provide the required tax information using **GLACIER**. The **GLACIER** System is very simple and convenient to use; however, if you have additional questions, please contact the Nonresident Alien Tax Specialist at 1.323.259.2953 or [swang@oxy.edu](mailto:swang@oxy.edu).



## HOW TO OBTAIN MORE INFORMATION

All questions concerning payments made through **Human Resources/Payroll, Student Accounts** or **Accounts Payable** to nonresident aliens, income tax treaty exemptions, Individual Taxpayer Identification Number ("ITIN"), and federal or FICA tax withholding for nonresident aliens, should be directed to:

Nonresident Alien Tax Specialist  
1600 Campus Road M-20  
Los Angeles, CA 90041  
Phone: 1.323.259.2953  
Fax: 1.323.259.2503

All questions concerning **visa types/immigration statuses** in general or the **visa type/immigration status** for a particular category should be directed to:

### International Programs

Director or Assistant Director  
Phone: 1.323.259.1484 or  
1.323.259.2728